

Agency 94

Kansas Court of Tax Appeals

Editor's Note:

The State Court of Tax Appeals was created pursuant to Substitute for House Bill 2018, which became effective July 1, 2008. The State Court of Tax Appeals is the successor in authority to the State Board of Tax Appeals, which has been abolished.

Articles

94-2. *PROCEEDINGS BEFORE THE COURT.* (Not in active use)

94-3. ECONOMIC DEVELOPMENT REVENUE BONDS.

94-5. PROCEEDINGS BEFORE THE COURT.

Article 2.—PROCEEDINGS BEFORE THE COURT

94-2-1 through 94-2-3. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008; revoked Oct. 29, 2010.)

94-2-4. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 1, 1981; amended May 1, 1987; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-8-28-03, Aug. 28, 2003; amended Dec. 5, 2003; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008; revoked Oct. 29, 2010.)

94-2-5. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008; revoked Oct. 29, 2010.)

94-2-6 and 94-2-7. (Authorized by and implementing K.S.A. 74-2437; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; revoked Oct. 29, 2010.)

94-2-8. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24,

2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008; revoked Oct. 29, 2010.)

94-2-9. (Authorized by K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13, and 74-2437a, as amended by 2008 HB 2018, sec. 14; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008; revoked Oct. 29, 2010.)

94-2-10. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 1, 1981; amended May 1, 1987; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008; revoked Oct. 29, 2010.)

94-2-11. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008; revoked Oct. 29, 2010.)

94-2-12. (Authorized by K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; implementing K.S.A. 74-2426, as amended by 2008 HB 2018, sec. 1, and K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008; revoked Oct. 29, 2010.)

94-2-13 through 94-2-16. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008; revoked Oct. 29, 2010.)

94-2-17. (Authorized by K.S.A. 74-2437; implementing K.S.A. 74-2437, K.S.A. 2000 Supp. 79-213, K.S.A. 79-213a, K.S.A. 79-1409, K.S.A. 2000 Supp. 79-1609, K.S.A. 2000 Supp. 79-1702, K.S.A. 2000 Supp. 79-2005; effective Aug. 15, 1997; amended May 24, 2002; revoked Oct. 29, 2010.)

94-2-18. (Authorized by K.S.A. 74-2437; implementing K.S.A. 79-1426, K.S.A. 79-1409; effective Aug. 15, 1997; amended May 24, 2002; revoked Oct. 29, 2010.)

94-2-19 and 94-2-20. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 24, 2002; amended, T-94-8-28-03, Aug. 28, 2003; amended Dec. 5, 2003; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008; revoked Oct. 29, 2010.)

94-2-21. (Authorized by and implementing K.S.A. 2007 Supp. 74-2438a, as amended by 2008 HB 2018, sec. 17; effective, T-94-8-28-03, Aug. 28, 2003; effective Dec. 5, 2003; amended, T-94-5-27-04, May 27, 2004; amended Oct. 1, 2004; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008; revoked Oct. 29, 2010.)

Article 3.—ECONOMIC DEVELOPMENT REVENUE BONDS

94-3-2. Filing, fees, and forms. Each informational statement required to be filed pursuant to the act shall be governed by the following procedures:

(a) Filing procedures.

(1) The informational statement, together with the fees required in paragraph (b)(1), shall be deemed filed and the requisite seven-day filing period shall commence upon the date the informational statement and fees are received in the office of the court. Each applicant shall address or deliver all communications, documents, information, and inquiries to the office of the secretary, court of tax appeals.

(2) Each applicant shall file one informational statement for each proposed issuance of bonds.

(3) If the informational statement is not complete as originally filed, the applicant shall be notified of the incomplete filing. The applicant shall correct the deficiency in writing within 14 days.

(4) If the chief judge finds, following a review of the informational statement, that all information and documents required to be filed are complete and, based upon the proposed date of issuance of the bonds, that the statement has been filed in a timely manner, an order or letter indicating that finding shall be rendered by the chief judge to the appropriate government officials and bond counsel.

(5) The following disclaimer shall appear in boldface type upon the second page of each preliminary offering document:

“THE CHIEF JUDGE OF THE KANSAS COURT OF TAX APPEALS HAS NOT REVIEWED ANY INFORMATION OR DOCUMENT FILED PURSUANT TO THIS INFORMATIONAL FILING FOR THE ADEQUACY OR ACCURACY OF THE DISCLOSURE THEREIN. THIS INFORMATIONAL FILING DOES NOT CONSTITUTE A RECOMMENDATION OR AN ENDORSEMENT BY THE CHIEF JUDGE OR THE COURT.”

Evidence that this disclaimer appears in boldface type upon the second page of each preliminary offering document shall be filed contemporaneously with the certificate of issuance required by K.S.A. 12-1744c, and amendments thereto.

(6) The certificate of issuance required to be filed by K.S.A. 12-1744c, and amendments thereto, shall include the court of tax appeals' filing number.

(b) Fees.

(1) All fees shall accompany the application and shall be paid by check or money order made payable to the court of tax appeals. A cash remittance shall not be accepted. If the chief judge receives notice of refusal of payment of the check or money order presented in payment of these fees, the application shall be deemed to be incomplete and not timely filed as required by the act.

(2) Copies of documents filed and recorded in the office of the court of tax appeals shall be available upon request. Postage and copy fees shall be paid in advance and in conformity with K.S.A. 45-219, and amendments thereto.

(c) Forms. The informational statement shall be submitted on forms approved by the chief judge. (Authorized by K.S.A. 2010 Supp. 12-1744a, K.S.A. 2010 Supp. 12-1744b, and K.S.A. 2010

Supp. 74-2437; implementing K.S.A. 2010 Supp. 12-1744a and K.S.A. 2010 Supp. 74-2437; effective May 1, 1983; amended, T-85-38, Dec. 19, 1984; amended May 1, 1985; amended May 1, 1987; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008; amended Sept. 16, 2011.)

Article 5.—PROCEEDINGS BEFORE THE COURT

94-5-1. Court regulations and procedures. (a) To the extent that the Kansas administrative procedure act or procedures prescribed by other statutes do not specifically apply, the Kansas code of civil procedure, and amendments thereto, shall apply in all proceedings before the regular division of the court.

(b) Directives guiding the court's internal affairs, access to litigants, and practice before the court may be issued by the court if the directives do not conflict with this article or other applicable provisions of Kansas law.

(c) The regulations, policies, procedures, and directives of the court shall be construed to secure expeditious determinations of all issues presented to the court. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-2. Definitions. (a) "Counsel" means legal counsel admitted to practice before the supreme court of the state of Kansas or legal counsel duly licensed and admitted to practice law in another state, if counsel has complied with the Kansas supreme court rules governing admissions *pro hac vice*.

(b) "Court" means the court of tax appeals of the state of Kansas.

(c) "Judge" means any tax law judges or the chief hearing officer serving as a judge pro tempore pursuant to K.S.A. 74-2433, and amendments thereto.

(d) "Party" means any of the following:

(1) A taxpayer, appellant, or applicant bringing or defending an action;

(2) a governmental unit bringing or defending an action;

(3) an intervenor permitted to intervene by the court; or

(4) a necessary person or entity joined by the court.

(e) "Party's attorney" means the counsel who

signed the initial pleading, application, or appeal form, or has filed an entry of appearance, on behalf of a party.

(f) "Presiding officer" means any of the following:

(1) A panel of judges;

(2) the judge assigned pursuant to K.S.A. 77-514, and amendments thereto, to conduct a status conference, prehearing conference, oral arguments, hearing, or any similar proceeding; or

(3) a court staff attorney conducting a status conference or prehearing conference to which the staff attorney has been assigned.

(g) "Secretary" means the person serving as secretary of the court pursuant to K.S.A. 74-2435, and amendments thereto. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-3. Service. (a) All court filings, including pleadings, motions, briefs, orders, decisions, notices, appearances, and any other similar documents relating to a case, shall be served on each of the parties. Service may be made by mail, facsimile, or electronic mail, unless a specific statute requires another manner of service. Postage or cost of service shall be borne by the person effecting service.

(b) Service on an attorney of record shall be deemed to be service on the party represented by that attorney. Service by mail shall be deemed complete upon mailing.

(c) The party responsible for effecting service shall endorse a certificate of mailing or service showing proof of compliance with these regulations. In the absence of this proof of compliance, a filing may be disregarded and deemed null and void.

(d) The court shall be notified within seven days of a change of mailing address of any party, any party's attorney, or any party's duly authorized representative. A separate notice of address change shall be filed for each case affected by the address change. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-4. Commencement of action; pleadings. (a) Each action shall be initiated through the filing of a notice of appeal or other pleading with the court.

(b) Except as provided in subsection (c), all notices of appeal and other pleadings shall be prepared on forms approved by the court, signed by

the party or the party's attorney, and filed with all information and supporting documentation requested in the forms. If a pleading is filed with insufficient information or is otherwise deficient, the pleading may be rejected by the court or may be accepted by the court, with supplementation by the parties required by the court.

(c) Each pleading initiating an appeal from a final action of the secretary of the Kansas department of revenue or the secretary's designee may be prepared on forms approved by the court or may be typewritten on $8\frac{1}{2} \times 11$ -inch white paper, with at least one-inch margins on all sides and with type appearing on only one side of the paper. Each typewritten pleading prepared pursuant to this subsection shall contain at least the following:

(1) The heading "BEFORE THE COURT OF TAX APPEALS OF THE STATE OF KANSAS" centered at the top of the page;

(2) the court docket number, if one has been assigned;

(3) a brief description of the nature of the action and citation to the specific statute under which the action is authorized;

(4) pertinent allegations of fact and law in concise and direct terms set forth in numbered paragraphs;

(5) a concise and complete statement of all relief sought;

(6) the signature of the party filing the pleading or the party's attorney; and

(7) the address and telephone number of the party and, if the party is represented by counsel, the party's attorney. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-5. Signatures of parties or counsel.

The signature of a party or the party's attorney on any pleading shall constitute a certification by the signer of all of the following:

(a) The signer has reviewed the pleading.

(b) To the best of the signer's knowledge, information, and belief formed after reasonable inquiry, the pleading is well grounded in fact and is warranted by existing law or a good faith argument for the extension, modification, or reversal of existing law.

(c) The pleading is not for any improper purpose, including to harass or cause unnecessary delay or needless increase in costs. (Authorized by

and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-6. Authorized representation. (a) In the regular division of the court, counsel may enter an appearance either by signing the pleading or by filing an entry of appearance.

(b) In the absence of an entry of appearance by counsel, a party shall be deemed to appear on the party's own behalf. Any individual may represent that person and participate fully in matters before the court. Any corporation or other artificial entity may participate by and through a duly authorized representative, including an authorized officer of the corporation, an authorized member or partner of the entity, or an authorized employee of the corporation or entity. Any estate or trust may participate by a fiduciary of the estate or trust. Any county, city, or other taxing district may participate by an elected or appointed official or a designee of the official.

(c) All persons authorized to represent entities as specified in this regulation shall be identified in writing.

(d) A duly authorized representative of an individual or an artificial entity who is not a lawyer shall not engage in the unauthorized practice of law. The participation of any duly authorized representative other than a lawyer shall be limited to providing fact and opinion testimony or other evidence deemed competent by the court.

(e) Any corporation, county, or other artificial entity may be required by the court to participate by counsel. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-7. Information and assistance to self-represented litigants.

(a) Information concerning the court's rules of practice and procedures shall be made available by the court to litigants. Court staff shall be available to assist self-represented litigants concerning general matters of court procedure and access to court services. Court staff shall observe the rules prohibiting ex parte communications.

(b) All communications and filings with the court shall be directed to the offices of the court in Topeka and shall meet the requirements in these regulations and the Kansas supreme court rules of judicial conduct. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-8. Filing fees. (a) Subject to subsections (f) and (g), the following fees shall apply to applications and appeals filed with the regular division of the court:

- (1) Economic development exemption applications filed pursuant to Kansas constitution article 11, §13 for property with a total valuation in excess of \$1,000,000 \$1,000.00
- (2) Economic development exemption applications filed pursuant to Kansas constitution article 11, §13 for property with a total valuation of \$1,000,000 or less \$500.00
- (3) Industrial revenue bond exemption applications filed pursuant to K.S.A. 79-201a Second, and amendments thereto, for property with a total valuation in excess of \$1,000,000 \$1,000.00
- (4) Industrial revenue bond exemption applications filed pursuant to K.S.A. 79-201a Second, and amendments thereto, for property with a total valuation of \$1,000,000 or less \$500.00
- (5) Industrial revenue bond information statements filed pursuant to K.S.A. 12-1744a, and amendments thereto \$500.00
- (6) Tax exemption applications for real property and tax exemption applications for oil leases filed pursuant to K.S.A. 79-201t, and amendments thereto \$400.00
- (7) Tax exemption applications for personal property except tax exemption applications for oil leases filed pursuant to K.S.A. 79-201t, and amendments thereto \$100.00
- (8) Tax grievance applications filed pursuant to K.S.A. 79-332a, 79-1422, 79-1427a, or 79-1702, and amendments thereto \$25.00
- (9) Equalization appeals filed pursuant to K.S.A. 79-1609, and amendments thereto, and payment-under-protest appeals filed pursuant to K.S.A. 79-2005, and amendments thereto, involving real estate other than single-family residential properties and farmsteads for the following valuations:
 \$250,000 or less \$125.00 per parcel
 \$250,001 through \$1,000,000 \$200.00 per parcel
 \$1,000,001 through \$5,000,000 \$300.00 per parcel
 \$5,000,001 through \$10,000,000 \$400.00 per parcel
 more than \$10,000,000 \$500.00 per parcel
- (10) Equalization appeals filed in the regular division of the court pursuant to K.S.A. 79-1609, and amendments thereto, and payment-under-protest appeals filed in the regular division of the court pursuant to K.S.A. 79-2005, and amendments thereto, involving single-family residential properties and farmsteads \$25.00 per parcel
- (11) Equalization appeals filed pursuant to K.S.A. 79-1609, and amendments thereto, and payment-under-protest appeals filed pursuant to K.S.A. 79-2005, and amendments thereto, involving personal property \$150.00
- (12) Appeals of mortgage registration fees filed pursuant to K.S.A. 79-3107c, and amendments thereto \$25.00

- (13) Appeals from final decisions of the director, or the director's designee, of the Kansas department of revenue, division of property valuation, involving real estate other than single-family residential properties and farmsteads for the following valuations:
 \$250,000 or less \$125.00 per parcel
 \$250,001 through \$1,000,000 \$200.00 per parcel
 \$1,000,001 through \$5,000,000 \$300.00 per parcel
 \$5,000,001 through \$10,000,000 ... \$400.00 per parcel
 more than \$10,000,000 \$500.00 per parcel
- (14) Appeals from final decisions of the secretary, or the secretary's designee, of the Kansas department of revenue, excluding homestead property tax refund appeals under K.S.A. 79-4501 et seq., and amendments thereto, and food sales tax refund appeals under K.S.A. 79-3632 et seq., and amendments thereto, for the following amounts in controversy:
 \$1,000 or less \$100.00
 \$1,001 through \$10,000 \$150.00
 \$10,001 through \$100,000 \$300.00
 more than \$100,000 \$500.00
- (15) No-fund warrants, temporary notes or bond applications, requests to exceed the adopted budget, and mill levy disagreements filed pursuant to K.S.A. 79-2938, 79-2939, 79-2941, 79-2951, 79-5023, 12-110a, 12-1662 et seq., or 19-2752a, and amendments thereto, or any other related statute \$150.00
- (16) Applications by school districts to levy an ad valorem tax pursuant to K.S.A. 72-6441 or 72-6451, and amendments thereto No fee
- (17) Requests for reappraisal and complaints filed pursuant to K.S.A. 79-1413a, 79-1479, or 79-1481, and amendments thereto \$2,000.00
- (18) Appeals by board of county commissioners of any county of the final ratios determined for the county by the director, or the director's designee, of the Kansas department of revenue, division of property valuation, filed pursuant to K.S.A. 79-1489, and amendments thereto \$2,000.00

(b) Subject to subsections (f) and (g), the following fees shall apply to applications and appeals filed with the small claims and expedited hearings division of the court:

- (1) Equalization appeals filed pursuant to K.S.A. 79-1609, and amendments thereto, and payment-under-protest appeals filed pursuant to K.S.A. 79-2005, and amendments thereto, involving appeals of the valuation or classification of single-family residential properties and farmsteads No fee
- (2) All other equalization appeals filed pursuant to K.S.A. 79-1609, and amendments thereto, and payment-under-protest appeals filed pursuant to K.S.A. 79-2005, and amendments thereto, for the following valuations:
 \$250,000 or less \$100.00 per parcel
 \$250,001 through \$1,000,000 \$150.00 per parcel
 \$1,000,001 through \$1,999,999 \$200.00 per parcel

- (3) Appeals from final decisions of the secretary, or the secretary's designee, of the Kansas department of revenue, excluding those final decisions addressed in paragraph (b)(5), for the following amounts in controversy:
- | | |
|---|----------|
| Less than \$500 | No fee |
| at least \$500 but less than \$10,001 | \$50.00 |
| \$10,001 through \$14,999 | \$150.00 |
- (4) Appeals from final decisions of the director, or the director's designee, of the Kansas department of revenue, division of property valuation, involving real estate other than single-family residential properties and farmsteads for the following valuations:
- | | |
|--|------------|
| Less than \$500 | No fee |
| at least \$500 but less than \$250,001 | \$100.00 |
| | per parcel |
| \$250,001 through \$1,000,000 | \$150.00 |
| | per parcel |
| \$1,000,001 through \$1,999,999 | \$200.00 |
| | per parcel |
- (5) Appeals from final decisions of the secretary, or the secretary's designee, of the Kansas department of revenue involving homestead property tax refund appeals under K.S.A. 79-4501 et seq., and amendments thereto, and food sales tax refund appeals under K.S.A. 79-3632 et seq., and amendments thereto
- No fee

(c) For purposes of this regulation, the following definitions shall apply:

(1) "Single-family residential property" means any parcel containing a residential structure or any portion of the structure that is designed for occupancy by no more than one family, regardless of whether the boundary of the parcel is ground, shared walls, or other structural elements. A parcel containing a structure designed to accommodate more than one family, including an apartment building, is not single-family residential property.

(2) "Valuation" means the value shown on the county notice of valuation or the value at the time of the filing of the appeal if the value has been reduced by the county appraiser at the informal hearing, by a local hearing officer panel, or by the small claims division of the court.

(d) Except as specified in this subsection, each application and appeal listed in subsections (a) and (b) shall be accompanied by the applicable filing fee in the form of a check or money order made payable to the "Court of Tax Appeals." If the fee does not accompany the filed application or appeal, the fee shall be received by the court within seven business days of the receipt of the application or appeal. If the fee is not received within this time period, the application or appeal shall be considered not properly filed with the court, and the application or appeal shall be dismissed.

(e)(1) A filing fee may be waived by the court if an applicant or taxpayer by reason of financial hardship is unable to pay the fee and has filed an affidavit stating this reason, with any accompanying supporting documentation that may be deemed appropriate by the court.

(2) Filing fees may be abated by the court as prescribed in this paragraph upon written motion demonstrating that multiple appeals or applications involving multiple properties filed by a taxpayer or applicant should be consolidated into a single matter. For multiple applications or appeals involving contiguous parcels owned by the same person or entity that together comprise a single economic unit, the consolidated filing fee shall be the fee for the parcel with the highest valuation plus \$25.00 for each additional parcel within the economic unit. If multiple applications or appeals do not involve contiguous parcels but involve substantially similar issues that, in the interest of administrative economy, should be heard and decided together, the filing fee may be abated by the court to reflect the administrative cost savings anticipated from consolidating the multiple filings for decision. If, after a filing fee has been remitted, the court determines that abatement is appropriate under this paragraph, the abated portion of the fee shall be refunded by the court.

(f) Public school districts No fee

(g) Each not-for-profit organization shall be charged a fee of \$10 for any appeal if the valuation of the property that is the subject of the controversy does not exceed \$100,000, excluding all governmental entities except as provided in subsection (f). There shall be no filing fee reduction under this subsection (g) for property owned by a not-for-profit organization with a valuation exceeding \$100,000. (Authorized by and implementing K.S.A. 2010 Supp. 74-2438a; effective Oct. 29, 2010; amended Sept. 16, 2011.)

94-5-9. Filing procedures; time limitations. (a) Each party filing any action with the court shall file the application or appeal and shall pay any applicable fees required by K.A.R. 94-5-8. Each pleading or other document filed with the court shall be deemed to have been filed when actually received and file-stamped by the secretary or the secretary's designee, and the action shall commence on that date, if the document is in a form prescribed by these regulations or by statute.

(b) In computing any period of time prescribed

by the Kansas administrative procedure act, the computation shall be made pursuant to K.S.A. 77-503(c), and amendments thereto. In computing any period of time not prescribed by the Kansas administrative procedure act, the computation shall be made pursuant to K.S.A. 60-206, and amendments thereto.

(c) When by these regulations or by notice given by the court, an act is required to be completed within a specified time, the time for completing the act may be extended by the court if a motion is filed before the expiration of the specified time. A motion for extension of time filed after the time limit has expired may be granted only if failure to act within the time limit was the result of excusable neglect.

(d) Any individual or entity may file documents at the court's office between the hours of 8:00 a.m. and 5:00 p.m. on any business day. Each document, whether mailed, hand-delivered, or sent by facsimile machine or electronically, shall be received by 5:00 p.m. in order to be file-stamped and considered filed on that date. The time of receipt shall be that time shown by the court's time clock, the time printed by the court's facsimile machine on the final page of the facsimile-received document, or the time shown as received by the court's electronic mail system or other electronic docketing system. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-10. Electronic mail filings. (a) Each document filed through electronic mail shall be sent to the court's central electronic mail address in order to be considered filed with the court. Electronic mail sent to any electronic mail address other than the court's central electronic mail address shall be ignored and shall not be considered filed with the court.

(b) All pleadings filed by electronic mail shall be followed by any applicable filing fees.

(c) Each electronic mail filing shall include a return electronic mail address along with the name and telephone number of the individual sending the electronic mail.

(d) Each document filed with the court by electronic mail and in accordance with these regulations shall have the same effect as if the document had been filed by any other means and in accordance with these regulations. All requirements for pleadings and other filings with the court shall apply to pleadings and other filings transmitted by

electronic mail. Only one copy of the pleading or document shall be transmitted. An electronic signature or the symbol "/s/" on the signature line in place of a signature shall have the same effect as that of an original signature.

(e) Electronic mail received in the court's office at the central electronic mail address on or before 5:00 p.m. shall be deemed filed on that date. Electronic mail received after 5:00 p.m. shall be deemed to be filed on the following regular workday of the court. The time of receipt shall be the time shown by the court's electronic mail system. Electronic mail received on a Saturday, Sunday, or legal holiday shall be deemed filed on the following regular workday of the court.

(f) If an electronic mail message indicates that there is an attachment but an attachment is not included or the attachment cannot be opened, the sender shall be notified by the court of the deficiency, with the court's request that the electronic mail be re-sent and the deficiency corrected. The date and time of the filing shall be the date and time the electronic mail is re-sent without deficiency. Each attachment shall be sent in a format that meets the court's specifications.

(g) The sender of an electronic mail filing may petition the court for an order filing the document *nunc pro tunc* if the electronic mail document is not filed with the court because of either of the following reasons:

(1) An error in the transmission of the document, the occurrence of which was unknown to the sender at the time of transmission; or

(2) a failure to process the electronic mail document when received by the court.

(h) Each petition filed pursuant to subsection (g) shall be accompanied by the transmission record, a copy of any document included in the transmission, and an affidavit of transmission by electronic mail as prescribed by Kansas supreme court rule 119, appendix B.

(i) Each party who files a document by electronic mail shall retain a copy of that document in the party's possession or control during the pendency of the action and shall produce the document upon request pursuant to K.S.A. 60-234, and amendments thereto, by the court or any party to the action. Failure to produce the document may result in the document being stricken from the record and may result in sanctions pursuant to K.S.A. 60-211, and amendments thereto. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-11. Facsimile filing. (a) The court's facsimile machine shall be available on a 24-hour basis, seven days each week. This requirement shall not prevent the court from sending documents by fax or from making repairs to and maintaining the facsimile machine.

(b) Each complete facsimile filing received in the court's office at or before 5:00 p.m. on a regular workday shall be deemed filed on that day. Each filing received after 5:00 p.m. shall be filed as if received on the next regular court workday. The time of receipt shall be the time printed by the court's facsimile machine on the final page of the facsimile-received document. Each filing received on a Saturday, Sunday, or legal holiday shall be filed as if received on the next regular court workday. Each pleading filed by facsimile shall be followed by any applicable filing fees.

(c) Each pleading or other document filed by facsimile transmission shall have the same effect as that of any pleading or other document filed with the court by other means. A facsimile signature shall have the same effect as that of an original signature. Only one copy of the pleading or other document shall be transmitted.

(d) Each certificate of service shall state the date of service and the facsimile telephone numbers of both the sender and the receiver.

(e) The sender may petition the court for an order filing a document *nunc pro tunc* if a facsimile filing is not filed with the court because of either of the following:

(1) An error in transmission of the document, the occurrence of which was unknown to the sender at the time of transmission; or

(2) a failure to process the facsimile filing when received by the court.

(f) The petition specified in subsection (e) shall be accompanied by the transmission record, a copy of the document transmitted, and an affidavit of transmission by fax as specified in Kansas supreme court rule 119 relating to district courts, appendix B. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-12. Confidentiality. (a) Each document filed and all evidence received by the court shall be a public record, unless a protective order is issued by the court designating all or portions of the record confidential.

(b) Any party may file a motion for a protective order, or a motion and agreed order may be jointly

submitted by the parties, showing cause why specifically identified information in the record or information likely to become part of the record should be kept confidential. The motion shall state a legally valid basis for the protective order and shall include sworn statements or affidavits supporting the motion.

(c) If a motion for protective order is granted, any measures permitted by law may be taken by the court to protect the confidential information. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-13. Intervention; joinder. Each petition or request to intervene shall be governed by K.S.A. 77-521, and amendments thereto. Each joinder of any party needed for just adjudication shall be governed by K.S.A. 60-219, and amendments thereto. Each permissive joinder of any party shall be governed by K.S.A. 60-220, and amendments thereto. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-14. Consolidation. If two or more cases involve the same or substantially similar issues or if joint presentation of the evidence or legal arguments would be economical, a written order of consolidation may be issued by the court either on its own motion or on a motion by one or more parties. If cases are consolidated, orders may be issued by the court in a consolidated format. In the absence of a formal written order of consolidation, individual cases shall be deemed separate, unconsolidated matters. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-15. Motion practice. (a) Each motion shall include the heading information required of court pleadings, as well as the following information:

(1) Reference to the provision of statute, regulation, or other procedural authority upon which the motion is based;

(2) a concise statement of the pertinent facts and legal authorities;

(3) a concise statement of the relief sought;

(4) a request for oral argument, if desired; and

(5) a proposed form of order to be adopted by the court if the motion is granted.

(b) Each response to a motion shall be filed not later than 10 days from the date of service of the motion, or within any shorter or longer period that

the court may allow. Each reply, if any, shall be filed within seven days of service of the response or within any shorter or longer period that the court may allow.

(c) Regular times for hearings on motions shall be established by the court at intervals sufficiently frequent for the prompt dispatch of business.

(d) Notwithstanding subsections (a), (b) and (c), all motions for summary judgment shall be governed by the court rules governing motions for summary judgment in state district court actions, including K.S.A. 60-256 and amendments thereto, and Kansas supreme court rule 141, as amended. Motion for summary judgment shall be specially set by the court for oral argument. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-16. Discovery. (a) All discovery matters, including disputes and requests for sanctions, shall be governed by the Kansas administrative procedure act and the Kansas code of civil procedure.

(b) Discovery shall be completed expeditiously. The parties and counsel shall conduct orderly discovery and shall freely exchange discoverable information and documents.

(c) The parties and counsel shall make all reasonable efforts to resolve discovery disputes before involving the court in these matters. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-17. Subpoenas. (a) Any party may issue a subpoena or subpoena *duces tecum* in a court proceeding. Each subpoena shall be prepared by the requesting party and shall be in substantial compliance with this regulation and any published court forms.

(b) Each subpoena shall state the following information:

(1) The name of the witness;

(2) the address where the witness can be served;

(3) the location where the witness is required to appear and the date and time of the appearance;

(4) the matter in which the witness is required to testify; and

(5) for a subpoena *duces tecum*, a detailed listing of the documents or other material to be produced.

(c) A subpoena may be used for the purpose of discovery or for the purpose of securing evidence

for a hearing. The duties of the person responding to a subpoena shall be those specified in K.S.A. 60-245(d), and amendments thereto.

(d) Each subpoena issued under the authority of the court shall be signed by the secretary or a judge under the seal of the court. Upon request, the secretary shall issue a blank subpoena bearing the seal of the court with the secretary's signature or a facsimile of the signature. The party to whom a blank subpoena has been issued shall be solely responsible for preparing the substance of the subpoena. Subpoenas shall not be prepared by the court.

(e) Service of each subpoena shall be the responsibility and at the cost of the party requesting the subpoena and shall be made in accordance with K.S.A. 77-522, and amendments thereto. Witness fees and mileage shall be allowed pursuant to K.S.A. 28-125, and amendments thereto.

(f) Any person subject to a subpoena issued by the court may seek appropriate protection as provided under K.S.A. 60-245(c), and amendments thereto. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-18. Stipulations. (a) The parties and counsel shall to the fullest extent possible stipulate to facts, issues, and other matters that are not the subject of reasonable dispute.

(b) Any stipulation may be made either by written stipulation or by oral statement shown upon the hearing record. All stipulations shall be binding upon all parties so stipulating and may be regarded by the court as conclusive evidence of the fact stipulated.

(c) Each stipulation that finally and conclusively settles an appeal involving the valuation of county-assessed property shall be made by means of a fully executed order of stipulation and dismissal. Each order shall be filed within 30 days from the date the parties notify the court of the pending stipulation. All stipulations executed by county officials shall be presumed by the court to have been made in keeping with the legal duties and obligations of those county officials.

(d) Each settlement negotiation shall be confidential, unless all participants to the negotiation agree otherwise in writing. Facts disclosed, offers made, and all other aspects of negotiation shall not be part of the record. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-19. Prehearing conferences. A pre-

hearing conference may be held by the court for purposes of narrowing the issues and facts in dispute, simplifying the presentation of evidence, and otherwise assisting the parties and counsel in their preparation for trial. Each prehearing conference shall be conducted in accordance with K.S.A. 77-516 and K.S.A. 77-517, and amendments thereto. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-20. Continuances. (a) Any hearing scheduled on the court's calendar may be continued by the court upon a written motion filed at least 30 days before the date of the scheduled hearing. This requirement may be waived by the court at its discretion upon a showing of good cause. Before requesting a continuance, the moving party shall consult with all other parties and shall state in the motion the position of the other parties with respect to the continuance request. Each motion for continuance shall clearly state the reason for the requested continuance. Parties and counsel shall not contact court staff in an attempt to reschedule a matter before the court. These requests shall be filed in writing as specified in this subsection. All necessary rescheduling shall be initiated by the court after a motion has been received.

(b) A motion to continue a hearing shall be granted only in exceptional and unforeseen circumstances. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-21. Exchange of evidence and witness lists. Unless otherwise ordered by the court, the following deadlines for the exchange of evidence and witness lists shall apply:

(a) At least 10 calendar days before a scheduled hearing involving single-family residential property, each party shall have exchanged copies of each document, photograph, or other evidence that the party intends to present at the hearing.

(b) At least 20 calendar days before a scheduled hearing except a hearing involving single-family residential property as specified in subsection (a), each party shall have exchanged copies of each document, photograph, or other evidence that the party intends to present at the hearing, along with a listing of all witnesses expected to be called at the hearing. At least 10 calendar days before the scheduled hearing, each party shall have ex-

changed copies of any rebuttal evidence, along with a listing of any rebuttal witnesses.

(c) In computing the time periods specified in subsections (a) and (b), the day of the scheduled hearing shall not be included. If the 10th or 20th calendar day before the hearing falls on a Saturday, Sunday, or legal holiday, the last business day before the day shall be the deadline for the exchange of evidence.

(d) If the parties fail to comply with the deadlines specified in this regulation or with any modified deadline ordered by the court, the presiding officer may take appropriate measures in the interest of preserving a fair hearing, which may include barring or limiting the presentation of evidence. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-22. Hearings. (a) Each hearing shall be open to the public and shall be conducted in accordance with the Kansas administrative procedure act. Each hearing shall be recorded by a certified shorthand reporter selected by the court or by audio or video recording systems. The court's record shall be the only official record of the proceedings.

(b) The use of recording, photographic, or television devices during any hearing shall be permitted only if the use of these devices is not disruptive.

(c) The cost of obtaining a transcript of any hearing shall be borne by the person requesting the transcript. A certified shorthand reporter shall be selected by the court to transcribe the official record of the proceedings. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-23. Evidence. (a) Unless otherwise limited by a specific statutory or regulatory provision, the presentation of evidence shall be governed by K.S.A. 60-401 et seq., and amendments thereto, and by K.S.A. 77-524, and amendments thereto.

(b) Evidence may be received in writing instead of through oral presentation, in accordance with K.S.A. 77-524(d) and amendments thereto. However, the filing of a document shall not signify its receipt into evidence. Only those documents that have been received into evidence shall be considered as evidence in the official record.

(c) Whenever an evidentiary objection is made, the grounds relied upon shall be stated briefly when the evidence is offered. Any evidentiary ob-

jection may be ruled upon by the court, or the objection may be taken under advisement by the court. Evidence may be received by the court, subject to a motion to strike at the conclusion of the hearing.

(d) The discontinuation of the presentation of evidence may be ordered by the court upon its own motion if the evidence is cumulative, irrelevant, or otherwise objectionable. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-24. Failure to appear. (a) Failure of any party to appear at the time and place appointed by the court may result in dismissal or a default judgment.

(b) Within 10 days after service of an order of dismissal or default, the party against whom the order was entered may file a written objection requesting that the order be vacated and stating the specific grounds relied upon. The written objection shall be served on all parties in accordance

with these regulations. An entry of dismissal or default may be set aside by the court, for good cause.

(c) If all parties agree to waive the right to a hearing and submit stipulated facts and written arguments, a hearing may be waived. However, the parties' waiver may be rejected by the court at its discretion, and the parties may be required by the court at its discretion to appear for hearing if the court deems the action necessary or proper under the circumstances. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)

94-5-25. Petitions for reconsideration. Each petition for reconsideration of a final order of the court shall be filed pursuant to K.S.A. 77-529, and amendments thereto. Each response to a petition for reconsideration shall be filed with the court within 11 calendar days after the petition for reconsideration is filed with the court. (Authorized by and implementing K.S.A. 2009 Supp. 74-2437; effective Oct. 29, 2010.)